

AMENDMENT UNDER 37 C.F.R. § 1.116

Application No.: 10/029,204

Atty Docket No.: Q63141

AMENDMENTS TO THE SPECIFICATION

Please replace the present title with the following rewritten title:

**MAGNETIC RECORDING MEDIUM UTILIZING A MULTI-LAYERED SOFT MAGNETIC
UNDERLAYER, METHOD OF PRODUCING THE SAME AND MAGNETIC RECORDING
AND REPRODUCING DEVICE**